



Summons

Exhibit

3

In the matter of JAMES L OMAHEN, 5 WEBB AVE, SIDNEY, NY 13838-1319Internal Revenue Service (Division): SMALL BUSINESS/SELF EMPLOYEDIndustry/Area (name or number): SB/SE AREA 1 (21)Periods: See Attachment 1 to Summons Form 2039 for Period Information**The Commissioner of Internal Revenue**To: NBT BANK N.A.At: 52 SOUTH BROAD STREET, NORWICH, NY 13815

You are hereby summoned and required to appear before DONG W. KIM, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

- Type of account
- Account number
- Copy of bank signature card
- Copy of legal order on the account(s)
- Copy of bank account application
- Bank Statements from 04/01/2012 to 07/31/2012
- Current balance

Under IRC 7609(c)(2)(D), this summons is exempt from the notice requirements pertaining to third party summons.

Personal appearance is not necessary if the required records are received by mail by the date specified in the summons. A cover letter is required which outlines the information and records provided.

Do not write in this space**Business address and telephone number of IRS officer before whom you are to appear:**U.S. FEDERAL BUILDING & COURTHOUSE, 15 HENRY STREET, BINGHAMTON NY 13901-2724 (607) 721-0333x114

Place and time for appearance at IRS/ U.S. FEDERAL BUILDING, 15 HENRY STREET, BINGHAMTON, NY 13901-2724

on the 31st day of August, 2012 at 11:00 o'clock a m.Issued under authority of the Internal Revenue Code this 3rd day of August, 2012Department of the Treasury
Internal Revenue Service

www.irs.gov

DONG W. KIM

Signature of Issuing Officer

REVENUE OFFICER

Title

Form 2039(Rev. 10-2010)
Catalog Number 21405JGregg Pawlowicz

Signature of Approving Officer (if applicable)

GROUP MANAGER

Title

Original -- to be kept by IRS



Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date <u>08/03/2012</u>	Time <u>08:00 A.M.</u>
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**How
Summons
Was
Served**

1. ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
2. ☐ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): _____
3. ☒ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: NBT BANK

Signature <u>[Signature]</u>	Title <u>Revenue officer</u>
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4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: N/A - Collection Summons Time: _____

Name of Noticee: Exempt

Address of Noticee (if mailed): _____

**How
Notice
Was
Given**

- | | |
|---|--|
| <input type="checkbox"/> I gave notice by certified or registered mail to the last known address of the noticee. | <input type="checkbox"/> I gave notice by handing it to the noticee. |
| <input type="checkbox"/> I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any). | <input type="checkbox"/> In the absence of a last known address of the noticee, I left the notice with the person summonsed. |
| | <input type="checkbox"/> No notice is required. |

Signature <u>[Signature]</u>	Title <u></u>
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I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature <u>N/A</u>	Title <u></u>
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Attachment 1 to Summons Form 2039

In the matter of **JAMES L OMAHEN**

Period information: Form 1040 for the calendar periods ending December 31, 2004, December 31, 2005, December 31, 2006, December 31, 2007, December 31, 2008 and December 31, 2009